

En el resumen que antecede el artículo de Cordery, C., Gomes, D., Leoni, G., McBride, K., & Napier, C. (2023), titulado [Innovation in accounting historiography: Where to from here?](#) Publicado por Accounting History, 28(3), 368-389, se afirma: *“The world is facing difficult, uncertain and challenging times, which have consequences for accounting practice, education and research. This new and uncertain environment may lead us to conclude that accounting research should focus on the present and develop answers to be implemented in the future. Does this mean that accounting history must be put aside for the moment? We start from the position that accounting history continues to matter and that accounting history researchers have developed their perspectives and methodological and theoretical approaches considerably since the early 1990s in terms of diverse fields and topics of research. This article aims to explore how accounting history research can expand by seeking innovation in theories, sources, methodologies and writing. It demonstrates that accounting history is not static and researchers can contribute to its further recognition and dissemination. Through the innovative study of the past, researchers may continue to contribute to new and informed ways for the world to be managed and governed.”* Al concluir los autores añadieron: *“Innovations in theory and the availability of digital sources drive innovation in accounting history methods. We encourage accounting history researchers to expand their research methodologies, taking into consideration the opportunities, as well as limits, provided by the larger and different resources made*

available by technology. New possibilities include, among others, micro-histories, prosopographies, comparative international accounting history, quantitative studies, oral and visual history and interdisciplinary studies. The availability of large longitudinal datasets calls for new analysis methodologies. Netnography is such an example of an interpretive and qualitative method with considerable potential for accounting history research. New methodologies create opportunities to unravel new trends in accounting practices across the centuries and in different locations and prompt new research questions as well as open up new research avenues.” El estudio de las ciencias humanas y sociales es fundamental para la adecuada formación de contadores. Sin embargo, prácticamente no se realiza. [Una lista podría ser:](#)
Administración - Contabilidad – Economía;
Antropología: Antropología social - Etnología - Etnografía - Antropología biológica - Antropología física – Paleoantropología;
Arqueología: Museología – Egiptología;
Ciencia política - Derecho - Relaciones Internacionales; Filosofía: Epistemología – Gnoseología; Geografía: Demografía - Geopolítica - Geografía humana; Historia: Historia del arte – Filología; Lingüística – Semiología; Pedagogía: Pedagogía social - Psicopedagogía - Ciencias de la educación; Psicología: Psicoanálisis - Psicología social - Psicología experimental - Psicometría – Sexología; Sociología: Trabajo social - Ciencias de la comunicación. Las visiones económicas son parciales y, además, con facilidad ignoran las personas.

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